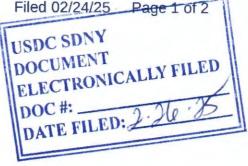
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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF THE KINGDOM OF DENMARK (SKATTEFORVALTNINGEN) TAX REFUND SCHEME LITIGATION

This document relates to: 19-cy-01788.



MASTER DOCKET 18-md-2865 (LAK)

## STIPULATION AND [PROPOSED] ORDER OF PARTIAL VOLUNTARY DISMISSAL PURSUANT TO FED. R. CIV. P. 41(a)(2)

WHEREAS Plaintiff Skatteforvaltningen ("SKAT") has asserted claims against Defendants Robert Klugman ("Klugman") and RAK Investment Trust ("RAK") in the action titled SKAT v. Dicot Technologies LLC Roth 401(K) Plan, et al., No. 19-cv-01788 (the "Action");

WHEREAS SKAT, Klugman and RAK have now entered into a settlement agreement (the "Agreement") resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss Klugman and RAK from the Action, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

WHEREAS the dismissal is not intended to affect any of the claims asserted against

Defendants Dicot Technologies LLC Roth 401(K) Plan, David Zelman, John van Merkensteijn,
or Omineca Trust in the Action, or any other action;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, Klugman and RAK are dismissed with prejudice from the Action, with each party to bear its own costs;

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IT is further STIPULATED AND AGREED that if an Uncured Event of Default under the Agreement occurs (or if Event of Default under the January 9, 2025 Pledge Agreement occurs), SKAT shall have the right to reopen the Action and file any Consent Judgment that it was not required to destroy pursuant to Paragraph 2 of the Agreement, regardless of the Action being previously dismissed;

IT is further STIPULATED AND AGREED that SKAT's claims against Defendants

Dicot Technologies LLC Roth 401(K) Plan, David Zelman, John van Merkensteijn, and

Omineca Trust in the Action are not affected by this dismissal; and

IT is further STIPULATED AND AGREED that the Court shall retain jurisdiction for the purpose of enforcing the settlement agreement amongst SKAT, Klugman and RAK.

7/26/25

Dated: New York, New York February 24, 2025

By: /s/ Marc A. Weinstein

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Counsel for Defendants Robert Klugman and RAK Investment Trust

SO ORDERED:

Lewis A. Kaplan

United States District Judge